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EMILY J. KINGSTON (State Bar No. 184752) E-Mail: ekingston@sideman.com SIDEMAN & BANCROFT LLP One Embarcadero Center, Eighth Floor San Francisco, California 94111-3629 Telephone: (415) 392-1960 Facsimile: (415) 392-0827 Attorneys for Respondent Raymond Ong

E-FILING

UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF CALIFORNIA SAN JOSE DIVISION

UNITED STATES OF AMERICA.

CASE NO. C-06-4411 JF

Petitioner.

STIPULATION TO CONTINUE HEARING AND [Proposed] ORDER **THEREON**

RAYMOND ONG,

v.

Time: Crtrm.: August 31, 2007 9:00 a.m.

Respondent.

#3,5th Floor

Date:

San Jose, California

Judge:

The Honorable Jeremy Fogel

IT IS HEREBY STIPULATED AND AGREED by and between the Petitioner, the United States of America, and the Respondent, Raymond Ong ("Mr. Ong"), by and through the signatures of their respective counsel as set forth below, that the hearing currently scheduled to occur on Friday, August 31, at 9:00 a.m., shall be continued to Friday, November 2, 2007, at 9:00 a.m. The bases for this stipulated continuance are as follows:

- 1. Mr. Ong has produced all documents in response to the administrative Internal Revenue Service Summons served upon him that is the subject of this action.
- 2. The underlying Summons is a collection Summons, in that it calls for information related to the assets of Mr. Ong, so that the Internal Revenue Service can determine, inter alia, whether he has an ability to pay the federal taxes assessed against him. However, the taxes assessed against Mr. Ong are based on Substitutes for Return prepared by the Internal Revenue

Case No. C-06-4411 JF

Service, as he did not himself file returns for the relevant years on the dates due.

- 3. As he advised the Court, it is Mr. Ong's intention to file returns for each of the years for which he did not previously do so, in order to properly and accurately report his income, deductions and the amount of taxes due. Mr. Ong has been working with an accountant to prepare the returns in question, but the process is not yet complete.
- 4. Once his returns are filed, Mr. Ong will be prepared to present testimony in response to the summons as to his ability to pay any taxes due reflected on the anticipated returns.
- 5. In addition to the above, counsel for the United States, Thomas Moore, is in the midst of preparing for an imminent trial and, as such, is unavailable to appear at the hearing on the date currently scheduled, August 31, 2007.
- 6. In light of the fact that Mr. Ong is diligently working to prepare and file his returns for the relevant years, and the fact that counsel for the United States is unavailable to attend the August 31, 2007, hearing, the parties agree that the hearing in this matter presently scheduled for August 31, 2007, be continued to Friday, November 2, 2007, a date after which Mr. Ong will have filed his returns. This continuance will also allow sufficient time for the IRS to process the anticipated returns and interview Mr. Ong for collection purposes on the basis of the taxes reflected due on such returns.

IT IS SO STIPULATED.

Respectfully submitted,

SCOTT SCHOOLS United States Attorney

DATED: August 28, 2007 By: /s/ Thomas Moore

THOMAS MOORE
Assistant U.S. Attorney
Tax Division
Attorneys for Petitioner
United States of America

1 SIDEMAN & BANCROFT LLP 2 3 DATED: August 28, 2007 By: /s/ Emily J. Kingston 4 EMILY J. KINGSTON Attorneys for Respondent 5 Raymond Ong 6 7 **ORDER** 8 Pursuant to the Stipulation of the parties as set forth above, 9 IT IS HEREBY ORDERED that the hearing scheduled for Friday, August 31, 2007, at 10 9:00 a.m., shall be continued to Friday, November 2, 2007, at 9:00 a.m. EMAN & BANCROFT LLP ONE EMBARCADERO CENTER, 8¹⁴ FLOOR SAN FRANCISCO, CALIFORNIA 94111 11 12 8/29/07 Dated: 13 JEREMY FOGEL United States District Judge 14 10239\395211v1 15 16 SIDEMAN 17 18 19 20 21 22 23 24 25 26 27 28

STIPULATION TO CONTINUE HEARING; ORDER THEREON